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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:	*	Chapter 11
	*	
MOTORS LIQUIDATION COMPANY, <i>et al.</i>	*	Case No. 09-50026 (REG)
f/k/a GENERAL MOTORS CORP., <i>et al.</i> ,	*	
	*	
Debtors.	*	(Jointly Administered)
	*	

**GEORGIA DEPARTMENT OF REVENUE'S RESPONSE TO
DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)**

COMES NOW the Georgia Department of Revenue, by and through counsel, Thurbert E. Baker, Attorney General for the State of Georgia, and responds to the Debtors' Thirty-Eighth Omnibus Objection to Claims filed in the above case as follows:

The Debtors seek to have claim number 70310 filed by the Georgia Department of Revenue in the amount of \$10,179.60 for unpaid corporate net worth taxes disallowed because the liability was assumed by General Motors, LLC ("New GM"). The Department is in the process of attempting to confirm with New GM that it assumed the underlying liability but it has been unable to confirm this fact as of today's date.

WHEREFORE, the Georgia Department of Revenue respectfully requests that its claim number 70310 be allowed as filed until it can confirm that New GM has assumed the underlying liability and that it be granted such other and further relief as this Court deems just and proper.

This 27th day of July 2010.

Respectfully submitted,

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Attorney General

R.O. LERER 446962
Deputy Attorney General

W. WRIGHT BANKS, JR. 036156
Senior Assistant Attorney General

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III 257020
Senior Assistant Attorney General

CERTIFICATE OF SERVICE

I do hereby certify that I have this day served a copy of the foregoing GEORGIA
DEPARTMENT OF REVENUE'S RESPONSE TO DEBTORS' THIRTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS (Tax Claims Assumed by General Motors, LLC) upon:

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by placing the same into the United States mail with adequate, first-class postage placed thereon.

This 27th day of July 2010.

/s/ Oscar B. Fears, III
OSCAR B. FEARS, III
Senior Assistant Attorney General